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FINANCE DEPARTMENT

NOTIFICATION

The 13th November, 2024

S.R.O. No. 587/2024— In exercise of the powers conferred by sub-section (1) of Section 128A of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:—

Table

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of Section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1.	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31st March, 2025

2.	Registered persons to whom a notice has been issued under sub-section (1) of Section 74, in respect of the period referred to in sub-section (1) of Section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of Section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of Section 73 of the said Act.	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under section 73 of the said Act.
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2. This notification shall be deemed to have come into force with effect from the 1st day of November, 2024.

[No.31297—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

SAUMYAJIT ROUT

Joint Secretary to Government